

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SAN FERNANDO VALLEY DIVISION**

In re: D & F Roofing Company § Case No. 1:20-bk-10717-VK  
§  
Debtor(s) §  
§

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Amy L. Goldman, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$1,000.00</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>N/A</u>
Total Distribution to Claimants: <u>\$9,531.08</u>	Claims Discharged Without Payment: <u>N/A</u>
Total Expenses of Administration: <u>\$7,468.92</u>	

3) Total gross receipts of \$17,000.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$17,000.00 from liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	0.00	0.00	0.00	0.00
PRIORITY CLAIMS CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	0.00	7,543.67	7,468.92	7,468.92
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	0.00	1,623.63	1,623.63	1,623.63
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	192,313.17	192,106.24	192,106.24	7,907.45
<b>TOTAL DISBURSEMENTS</b>	<b>\$192,313.17</b>	<b>\$201,273.54</b>	<b>\$201,198.79</b>	<b>\$17,000.00</b>

4) This case was originally filed under Chapter 7 on 03/28/2020.  
The case was pending for 22 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 12/11/2021 By: /s/ Amy L. Goldman  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

## EXHIBITS TO FINAL ACCOUNT

### EXHIBIT 1 - GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
Dodge Ram 3500	1129-000	17,000.00
<b>TOTAL GROSS RECEIPTS</b>		<b>\$17,000.00</b>

<sup>1</sup> The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

### EXHIBIT 2 - FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRANS. CODE	\$ AMOUNT PAID
	None		
<b>TOTAL FUNDS PAID TO DEBTOR &amp; THIRD PARTIES</b>			

### EXHIBIT 3 - SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
			None			
<b>TOTAL SECURED CLAIMS</b>				<b>N/A</b>		

### EXHIBIT 4 - CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Amy L. Goldman, Chapter 7 Trustee	2100-000	N/A	2,450.00	2,450.00	2,450.00
Amy L. Goldman	2200-000	N/A	10.05	10.05	10.05
Karl T. Anderson CPA, Inc.	3410-000	N/A	3,860.00	3,860.00	3,860.00
Karl T. Anderson CPA, Inc.	3420-000	N/A	208.44	133.69	133.69
INTERNATIONAL SURETIES	2300-000	N/A	11.48	11.48	11.48
Signature Bank	2600-000	N/A	203.70	203.70	203.70
Franchise Tax Board (ADMINISTRATIVE)	2820-000	N/A	800.00	800.00	800.00
<b>TOTAL CHAPTER 7 ADMIN. FEES and CHARGES</b>		<b>N/A</b>	<b>\$7,543.67</b>	<b>\$7,468.92</b>	<b>\$7,468.92</b>

### EXHIBIT 5 - PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
<b>TOTAL PRIOR CHAPTER ADMIN. FEES and CHARGES</b>					

**EXHIBIT 6 - PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
00001A	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	5800-000	0.00	1,623.63	1,623.63	1,623.63
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			<b>\$0.00</b>	<b>\$1,623.63</b>	<b>\$1,623.63</b>	<b>\$1,623.63</b>

**EXHIBIT 7 - GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
00001	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	7100-000	0.00	250.00	250.00	10.29
00002	State Compensation Insurance Fund	7100-000	191,856.24	191,856.24	191,856.24	7,897.16
NOTFILED	JP Morgan Chase	7100-000	456.93	0.00	0.00	0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			<b>\$192,313.17</b>	<b>\$192,106.24</b>	<b>\$192,106.24</b>	<b>\$7,907.45</b>

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

Page: 1

**Case Number:** 20-10717 VK  
**Case Name:** D & F Roofing Company

**Trustee:** Amy L. Goldman  
**Filed (f) or Converted (c):** 03/28/20 (f)  
**\$341(a) Meeting Date:** 05/08/20  
**Claims Bar Date:** 09/01/20

**Period Ending:** 12/11/21

1 Ref #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property Abandoned OA=\$554(a) Abandon	6 Sale/Funds Received by the Estate	7 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	JP Morgan Chase (negative -\$500) 8628  THIS ASSET HAS NO VALUE TO THE ESTATE. WILL ABANDON AT CLOSING.	0.00	0.00		0.00	FA
2	Office furniture, fixtures, and equipment; and collectibles Debtor answered yes to owning or leasing these assets, but did not list any. Left blank.  THIS ASSET HAS NO VALUE TO THE ESTATE. WILL ABANDON AT CLOSING.	0.00	0.00		0.00	FA
3	2 Dewalt compressors  THIS ASSET HAS NO VALUE TO THE ESTATE. WILL ABANDON AT CLOSING.	1,000.00	0.00		0.00	FA
4	Dodge Ram 3500  LIQUIDATED	26,995.00	20,000.00		17,000.00	FA
<b>TOTALS (Excluding Unknown Values)</b>		<b>\$27,995.00</b>	<b>\$20,000.00</b>		<b>\$17,000.00</b>	<b>\$0.00</b>

**Major activities affecting case closing:**  
CASE CLOSING ---

**ANNUAL REPORT PERIOD 1/1/2021 TO PRESENT**

Final estate tax returns have been prepared and filed. Now filing the Notice to Professionals and Request for Court Costs to move forward with closing the case. Final Fee Application has been filed by the Accountant. Trustee's Final Report was filed with the court on September 2, 2021 and a hearing was set for October 7, 2021. The Judge reduced the accountant's fees by \$74.75. The Order of Distribution was entered on October 12, 2021 and final distributions were made. The bank account has reached a zero balance and now preparing the Trustee's Distribution Report for OUST approval and filing with the court for case closure.

**ANNUAL REPORT PERIOD 3/28/2020 TO 12/31/2020**

The telephonic 341(a) Meeting of Creditors was continued to allow time to receive either the debtor's proposal to purchase the estate's interest in the Dodge Ram 3500 or sell the vehicle. In the interim, the Trustee received photos of the vehicle and proof of insurance. The Debtor decided to surrender the vehicle to the Trustee and not purchase the estate's interest. However, due to the President of the United States declaring a national emergency in response to the outbreak of COVID-19 and a lock down by Governor of the State of California, and to minimize the risk of exposure to COVID-19, the Debtor under the direction of the Trustee liquidated the vehicle at fair market value to a family member based on the Carmax appraisal using contactless curbside service since at that time, it was very difficult to find anyone interested in inspecting the vehicle and it was sold for \$17,000. The Trustee has received the \$17,000.

There are no other assets to administer. Now contacting an accountant to prepare the final estate tax returns.

**GENERAL:**

This case was commenced by the filing of a Voluntary Petition for relief under Chapter 7 of Title 11 of the United States Code on March 28, 2020 and Amy Goldman was appointed the Chapter 7 Trustee. The initial 341(a) Meeting of Creditors was scheduled for May 8, 2020 and was concluded on June 12, 2020.

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Exhibit 8

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The only asset is the estate's interest in the Dodge Ram 3500.

**PROFESSIONALS:**

The Trustee employed Karl T. Anderson CPA, Inc. as Accountants. The Order approving employment was entered on February 5, 2021 [Doc 16]. Accountant will be paid from the estate at the conclusion of the case pursuant to court approval. The court did not approve \$74.75 in expenses.

**CLAIMS:**

Deadline for filing claims: 9/1/2020

Deadline for filing claims: (govt.): 9/24/20

All claims have been reviewed. No objections necessary.

**TAXES:**

Final estate tax returns have been prepared and filed with the governmental agencies.

**ADMIN. STATUS:**

Chapter 7 Voluntary Petition filed on March 28, 2020 [Doc 1]

Initial 341(a) Meeting of Creditors was scheduled for May 8, 2020 [Doc 2]

Notice of Assets filed on May 29, 2020 [Doc 10]

The 341(a) Meeting of Creditors was held and concluded on June 12, 2020 [Doc 12]

Received payment of \$17,000 for vehicle's non-exempt funds

There are no other assets to administer. Claims reviewed

Employed Accountant per Order dated February 5, 2021 [Doc 16]

Final Estate Tax Return prepared and filed

Trustee's Report of Sale filed on February 26, 2021 [Doc 18]

Notice to Professionals filed on June 15, 2021 [Doc 19]

Request for Court Costs filed on June 15, 2021 [Doc 20]

Final Fee Application filed by Accountant on July 21, 2021 [Doc 22]

Trustee's Final Report filed with the court on September 2, 2021 [Doc 24]

TFR Hearing set for October 7, 2021 [Doc 25]

Order approving TFR entered on October 12, 2021 [Doc 29]

All checks have cleared and the bank has reached a zero balance

Now preparing the Trustee's Distribution Report.

**INSURANCE:**

Harco National Insurance Co.

Policy No. RMC0013379

**Initial Projected Date of Final Report (TFR):** December 31, 2021

**Current Projected Date of Final Report (TFR):** July 22, 2021 (Actual)

December 11, 2021

Date

/s/ Amy L. Goldman

Amy L. Goldman

**Form 2**  
**Cash Receipts and Disbursements Record**

Exhibit 9

Page: 1

**Case Number:** 20-10717 VK  
**Case Name:** D & F Roofing Company  
**Taxpayer ID#:** \*\*\_\*\*\*4099  
**Period Ending:** 12/11/21

**Trustee:** Amy L. Goldman  
**Bank Name:** Signature Bank  
**Account:** \*\*\*\*\*1300 - Checking Account  
**Blanket Bond:** \$5,000,000.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
06/12/20	Asset #4	OFFICIAL CHECK	TURNOVER OF NON-EXEMPT FUNDS	1129-000	17,000.00		17,000.00
06/30/20		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		13.59	16,986.41
07/31/20		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		26.25	16,960.16
08/31/20		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		28.01	16,932.15
09/30/20		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		27.06	16,905.09
11/02/20		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		27.02	16,878.07
11/30/20		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		27.88	16,850.19
12/31/20		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		27.83	16,822.36
01/19/21	1001	INTERNATIONAL SURETIES	LBR 2016-2(c) BLANKET BOND #016229731 01/04/21 TO 01/04/22	2300-000		11.48	16,810.88
01/29/21		Signature Bank	Bank and Technology Services Fee under 11 U.S.C. §330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		26.06	16,784.82

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Exhibit 9

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**Bank Name:** Signature Bank  
**Account:** \*\*\*\*\*1300 - Checking Account  
**Blanket Bond:** \$5,000,000.00 (per case limit)  
**Separate Bond:** N/A

**Taxpayer ID#:** \*\*\_\*\*\*4099  
**Period Ending:** 12/11/21

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
10/14/21	1002	Amy L. Goldman, Chapter 7 Trustee	PER ORDER DATED 10/12/21 TRUSTEE EXPENSES	2100-000		2,450.00	14,334.82
10/14/21	1003	Amy L. Goldman	PER ORDER DATED 10/12/21 TRUSTEE FEES	2200-000		10.05	14,324.77
10/14/21	1004	Karl T. Anderson CPA, Inc.	PER ORDER DATED 10/12/21 ACCOUNTANT FOR TRUSTEE FEES	3410-000		3,860.00	10,464.77
10/14/21	1005	Karl T. Anderson CPA, Inc.	PER ORDER DATED 10/12/21 ACCOUNTANT FOR TRUSTEE EXPENSES	3420-000		133.69	10,331.08
10/14/21	1006	Franchise Tax Board (ADMINISTRATIVE)	PER ORDER DATED 10/12/21 Dividend of 100.000000000%, Claim No.00003.	2820-000		800.00	9,531.08
10/14/21	1007	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	PER ORDER DATED 10/12/21 Dividend of 100.000000000%, Claim No.00001A.	5800-000		1,623.63	7,907.45
10/14/21	1008	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	PER ORDER DATED 10/12/21 Dividend of 4.116185919%, Claim No.00001.	7100-000		10.29	7,897.16



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**Cash Receipts and Disbursements Record**

Exhibit 9

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**Blanket Bond:** \$5,000,000.00 (per case limit)  
**Separate Bond:** N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Receipts \$	Disbursements \$	Checking Account Balance
10/14/21	1009	State Compensation Insurance Fund	PER ORDER DATED 10/12/21 Dividend of 4.116185919%, Claim No.00002.	7100-000		7,897.16	0.00

<b>ACCOUNT TOTALS</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>\$0.00</b>
Less: Bank Transfers	0.00	0.00	
<b>Subtotal</b>	<b>17,000.00</b>	<b>17,000.00</b>	
Less: Payment to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>	

<b>TOTAL - ALL ACCOUNTS</b>	<b>Net Receipts</b>	<b>Net Disbursements</b>	<b>Account Balances</b>
Checking # *****1300	17,000.00	17,000.00	0.00
	<b>\$17,000.00</b>	<b>\$17,000.00</b>	<b>\$0.00</b>